

Idaho State Tax Commission  
**BOAT REGISTRATION SALES TAX AFFIDAVIT***To be completed by any person TRANSFERRING or obtaining a NEW boat registration.***A.**

REGISTER TO: New owner's name		Driver's license number	Name of seller	Driver's license number
Street address		Phone number	Address of seller	
City, State, Zip		City, State, Zip		
Year	Make	Model	VIN/HIN	

**B.**

- Gross sales price of boat ..... \$ \_\_\_\_\_
- Trade-in Allowance: Enter an amount here **ONLY** if item is traded in to a dealer  
 Item \_\_\_\_\_ Amount ..... \$ \_\_\_\_\_
- Net taxable sales price (Line 1 minus line 2) ..... \$ \_\_\_\_\_
- Idaho Sales Tax Due (Apply current tax rate to line 3) ..... \$ \_\_\_\_\_
- a. Sales Tax paid to Idaho dealer ..... \$ \_\_\_\_\_  
 b. Sales Tax paid to another state - Name of state  \$ \_\_\_\_\_
- IDAHO TAX DUE: Subtract line 5a or 5b from line 4. *If equal to or less than zero, enter zero.* ..... \$ \_\_\_\_\_

***IF YOU HAVE PAID THE IDAHO SALES TAX TO A DEALER, STOP HERE AND SIGN BELOW.*****C.***Check appropriate box.***I OWE THE TAX,** because:

- ☐ The dealer or seller did not collect the tax. I will remit the tax due directly to the State Tax Commission within 15 days.
- ☐ The out-of-state dealer charged me another state's sales tax that is less than the amount due the state of Idaho. I will provide a copy of the sales invoice and pay the difference due on line 6 to the State Tax Commission within 15 days.
- ☐ Other \_\_\_\_\_

**I DO NOT OWE THE TAX,** because:

- ☐ I purchased the boat out-of-state and paid tax to an out-of-state dealer. I will provide a copy of the sales invoice to the Idaho State Tax Commission within 15 days.
- ☐ Other \_\_\_\_\_

**D.****IMPORTANT!! Read before signing.**

I realize that the statements I make here will be verified by the State Tax Commission. I also realize that I am responsible for paying any tax due directly to the State Tax Commission within 15 days of this registration. If I do not forward the payment or the required information within the 15 days, I realize that the State Tax Commission will pursue collection of the tax plus penalties and interest as provided by the Idaho Sales Tax Act.

Under penalties of perjury I swear that the above information is true and correct to the best of my knowledge.

Buyer's Signature

Date

**VENDOR Complete this Portion >**

Vendor I.D.

Date

***OWNER return canary copy of this form along with any required documentation or payment to:***

IDAHO STATE TAX COMMISSION, Tax Discovery Bureau  
 P.O. Box 36  
 Boise, Idaho 83722  
 (208) 334-7660

White - Owner's copy

Canary - Owner forward with check or documents required to Idaho State Tax Commission

Pink - Dealer/Vendor forward to Parks and Recreation with registration copy